

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re Application of:

Michael D. Brown et al.

Application No.: 10/043,991

Filed: January 9, 2002

For: WEALTH TRANSFER PLAN USING

IN KIND LOAN REPAYMENT WITH TERM INSURANCE PROTECTION

Examiner: Unknown

Art Group: 2161 '

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REVOCATION AND POWER OF ATTORNEY

Assistant Commissioner for Patents Washington, D.C. 20231

Dear Sir:

The Applicants/Inventors of the above-identified Application hereby revoke all previous powers of attorney given in this Application, and appoint the firm of:

IRELL & MANELLA LLP, a firm including: Paul Backofen, Reg. No. 42,278; Norman E. Brunell, Reg. No. 26,533; Gary Frischling, Reg. No. 35,515; Benjamin Hattenbach, Reg. No. 41,820; Andrei Iancu, Reg. No. 41,862; Jonathan M. Lindsay, Reg. No. 45,810; Samuel K. Lu, Reg. No. 40,707; Mark L. Niu, Reg. No. 52,075; Kimberley G. Nobles, Reg. No. 38,255; Lisa Partain, Reg. No. 40,763; Babak Redjaian, Reg. No. 42,096; Flavio Rose, Reg. No. 40,791; and Ben J. Yorks, Reg. No. 33,609; my patent attorneys, with offices located at 840 Newport Center Drive, Suite 400, Newport Beach, CA 92660, telephone (949) 760-0991, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith.

Please direct all communications concerning this Application to:

Mark L. Niu

IRELL & MANELLA LLP

840 Newport Center Drive, Suite 400

Newport Beach, CA 92660

Date

11/10/02

D...

Michael D. Brown

Date:

1/6/02

Rv.

Jonathan C. Blattmach